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## SEGREGATION OF DEMURRAGE FROM TRANSPORTATION CHARGES

I. GENERAL: The Program Accounting Section has established two accounts to which they charge transportation expenses on commodity shipments accrued to the Office of Distribution. These accounts are designated as follows:

1. Transportation
2. Demurrage

The old Public Voucher for Transportation of Freight and Express, Form 1068, showed the breakdown of all the charges which have accrued in connection with each shipment, but this is not true of the new voucher Form 1113.

II. EFFECTIVE IMMEDIATELY: It will be necessary to segregate and list on the Program Accounting Section's copy of Form 1113a the total demurrage charges under each bill of lading from the total charges designated on the voucher. The breakdown of the total charges is shown on the original bill of lading supporting the voucher. In the event there are no demurrage charges involved it will not be necessary to make any designation in the copy of the voucher as the Program Accounting Section will post the total charges to the transportation account. If demurrage charges are included the breakdown should be bracketed following each bill of lading involved. As an example:

<u>Number</u>	<u>Amount</u>
A-3246702 (D, \$10.40 - T, \$310.00)	\$320.40

In segregating demurrage from the balance of the charges which go into the transportation account it will be necessary to include export storage charges as demurrage, inasmuch as it is only another term to distinguish domestic from export demurrage.

DISTRIBUTION: Washington Finance Division Program Contract Accounting  
(4-24-44) Chiefs, Regional Fiscal Divisions Freight Voucher  
Examination

WAR FOOD ADMINISTRATION  
OFFICE OF DISTRIBUTION

FINANCE PROCEDURE NOTICE

April 24, 1944

MANUAL CHANGES

Insert Finance Letter No. 13 552

SEGREGATION OF DEMURRAGE FROM TRANSPORTATION CHARGES.  
Provides instructions for segregating demurrage charges from transportation charges on the Program Accounting Section's copy of the freight transportation voucher.

*John C. Goss*  
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Chief Fiscal Officer